

PRACTICAL GUIDANCE

What Nonprofits Need to Know About Lobbying in

MINNESOTA

Inside This Guide:

This Practical Guidance resource is designed to help your nonprofit organization determine if lobbying rules in Minnesota might apply to your state or local work. It includes:

- Summary of registration and reporting triggers
- Key takeaways for nonprofit organizations
- FAQs
- Case study for a hypothetical small student voting rights organization
- List of helpful additional resources

What Lobbying Activities Trigger Registration/Reporting Requirements in Minnesota?

DIRECT OR GRASSROOTS LOBBYING OF:	CAN THIS TRIGGER?	TRIGGER
State Legislators	Yes, for both direct and grassroots lobbying	<p>Individuals: Compensated at least \$3,000 (or spending \$250 of their own money that is not reimbursed)</p> <p>Organizations: Spending \$50,000 on lobbying expenses, or spending at least \$500 to pay a registered lobbyist (or someone who should be registered)</p> <p>In each case, during the calendar year to influence legislative action by communicating or urging others to communicate with legislative public officials (trigger amounts are cumulative across all branches)</p>
State Executive Branch Officials	Yes, for both direct and grassroots lobbying	Same triggers as above, with respect to executive branch decisions and decisionmakers (trigger amounts are cumulative across all branches)
Local Legislators or Local Executive Branch Officials	Yes, for metropolitan governmental units, for both direct and grassroots lobbying	Same triggers as above, with respect to "metropolitan governmental unit" decisions and decisionmakers (trigger amounts are cumulative across all branches). See definition below.

Metropolitan governmental units: In Minnesota, both direct and grassroots (indirect) lobbying rules apply to metropolitan governmental units, which are defined as: (i) the counties of Anoka, Carver, Dakota, Hennepin, Ramsey, Scott, and Washington (with a few exceptions); (ii) a regional rail authority established by one of the above counties; (iii) a city with a population over 50,000 located in one of the above counties; (iv) the Metropolitan Council; and (v) the Metropolitan Parks and Open Space Commission, Metropolitan Airports Commission, and Metropolitan Sports Facilities Commission.

KEY LOBBYING TAKEAWAYS FOR NONPROFIT ADVOCACY ORGANIZATIONS IN MINNESOTA:

- **Lobbyist reports are infrequent but detailed:** The twice-annual lobbyist reports, which can be combined and filed together for all lobbyists representing your organization, require reporting lobbying expenses in detail in ten different categories, each split between legislative, administrative, and local expenditures. You may also potentially need to make disclosures about donors who earmark funds to support your lobbying. You will need to have good staff time tracking and expense recordkeeping systems in place to accurately complete these reports.
- **Registration is permanent:** Registered lobbyists must affirmatively terminate their registrations when they stop lobbying, or else they will be required to continue filing reports indefinitely.

This resource is current as of May 2022. We do our best to periodically update our resources and welcome any comments or questions regarding new developments in the law. Please e-mail us at advocacy@afj.com or at info@democracycapacity.org with any comments.

This resource is meant to convey the basic principles of sections of state law that are most relevant for nonprofit advocacy and does not cover all aspects or all details of the state statutes. Please refer to the full text of the law for more details. This resource also does not cover details of federal lobbying disclosure law, IRS regulations related to lobbying, or any separate county or municipal regulations that may apply to lobbying-related activities. In some states there is an ongoing movement towards the enactment of additional local county and municipal level lobbying regulations, and organizations are urged to check with the appropriate local jurisdiction before undertaking local lobbying activity.

Q: How should we think about using this Practical Guidance resource?

This Practical Guidance – What Nonprofits Need to Know About Lobbying resource is designed to help your nonprofit organization determine if state or local regulations might apply to your existing or proposed advocacy work. The answer is surprisingly often – **YES!** – but there are also often many advocacy activities that do not require state lobbyist registration or reporting.

This Guide will help you identify which of your state or local activities might trigger registration and reporting, and also give you potential alternative program design ideas that would allow your program to be in compliance with the regulations but not require registration and reporting.

If you do need to register and report with the state, this Guide will also give you practical tips about what information needs to be included in your reports, and how to try to minimize your operational burden while remaining in compliance with the rules.

While this Guide does provide some information about the federal IRS rules that apply to nonprofit lobbying, it is designed to cover state and local regulations. Links to resources containing more information about federal IRS rules can be found in the federal lobbying FAQ below and on the Additional Resources page of this Guide.

We also hope that this Guide will prove useful to legal counsel and other advocacy advisors who are working to assist nonprofit advocacy organizations, as well as the funders who generously support this work. Advisors and funders are invited to use our free Bolder Advocacy Technical Assistance Hotline and the written legal resources available in our resource library at <https://bolderadvocacy.org/>

Q: What activities count as lobbying in Minnesota?

Lobbying in Minnesota is any attempt to influence a state legislative, state administrative, or local metropolitan governmental unit action by communicating or urging others to communicate with state officials or local officials in metropolitan governmental units. This means both direct lobbying and grassroots lobbying are “lobbying” for the purposes of the Minnesota registration and reporting law.

- **“legislative action”** means any action by either house of the legislature, or any committee, or subcommittee about any bill, resolution, amendment, nomination, appointment, or report. A gubernatorial approval or veto of any bill is also considered legislative action.
- **“administrative action”** includes actions taken by officials, agencies, boards and commissions in executive branch rulemaking, rate setting, power plant and power line siting, and granting of certificates of need.
- **“metropolitan governmental unit action”** includes any official actions taken by a metropolitan governmental unit (as defined under the trigger table above).

There are often gray areas as to what counts as lobbying under state rules. If you have questions about your activities, please consult the Additional Resources page at the end of this Guide.

Q: What triggers lobbyist registration and reporting with the state?

Your individual staff members or consultants who lobby (“lobbyists”) are required to register and file twice-annual reports with the Minnesota Campaign Finance and Public Disclosure Board (“Board”) if they:

- Are compensated to lobby more than \$3,000 in any year (on a prorated basis for lobbying activities only)
- Spend more than \$250 of their own money to lobby that is not reimbursed in any year (not including their own travel expenses and membership dues)

Your organization (called a “principal” by the state) is not required to register, but you must complete an annual report if you:

- Spend at least \$50,000 in a year to influence legislative action, administrative action, or the official action of metropolitan governmental units (sometimes collectively referred to by the state as “government action”)
- Spend more than \$500 in a year to compensate one or more **registered** lobbyists (or individuals who should have been registered as lobbyists).

Note that if your prorated compensation of any of your staff for lobbying communication activities is between \$500 and \$3,000 in a year this will not on its own trigger organizational reporting since you are not compensating a **registered** lobbyist.

There are relatively rare situations where your organization can trigger a reporting requirement, but none of your staff have triggered a requirement to register as a lobbyist. For example, if your prorated staff compensation is under \$3,000 for each of your staff, but you spent \$60,000 in paid lobbying advertising, then your organization would trigger a reporting requirement.

Q: Are there exceptions to what counts as lobbying?

Yes! Certain types of lobbying activities do not require state-level lobbyist registration or reporting. The exceptions most relevant to nonprofit organizations are:

- A paid expert witness whose testimony is requested by the body before which the witness is appearing (but only to the extent of preparing or delivering testimony)
- Someone who volunteers personal time to work without pay on a lobbying campaign, as long that person does not spend more than \$250 of their own money (that is not reimbursed) on these activities in the year
- Someone who provides administrative support to a lobbyist but who does not communicate or urge others to communicate with officials (although these persons’ salary and administrative expenses that are attributable to lobbying activities are reported by lobbyists on their reports)

Q: How does this work together with federal IRS lobbying regulations?

All tax-exempt organizations must follow both federal tax law (regulated by the IRS) **and** any state and local lobbying laws that apply to their work.

The IRS rules regulate how much lobbying a nonprofit organization can do, while state and local regulations are transparency rules designed to help the public understand what funds are being spent to influence decision making and by whom. As a result, federal tax law rules related to lobbying and state lobbying regulations are quite different, and state lobbying regulations also vary greatly state to state.

In general, the IRS requires 501(c)(3) organizations to report on their annual Form 990 legislative lobbying at the federal, state, and local levels, but does not count as lobbying advocacy activities relating to executive branch or administrative officials at any level. There is no additional requirement for organizations or individuals to “register” with the IRS to report lobbying activities.

Nonprofits that are public charities under IRS exemption 501(c)(3), including grantmaking public charities like community foundations, can lobby within the generous limits allowed by federal tax law. The amount of lobbying is determined by either using the insubstantial part test or the 501(h) expenditure test. See our resource <https://bolderadvocacy.org/resource/public-charities-can-lobby-guidelines-for-501c3-public-charities-2/>

Organizations that are tax-exempt under 501(c)(4) (social welfare organizations), 501(c)(5) (labor organizations), and 501(c)(6) (trade associations) can do unlimited lobbying. See

our <https://bolderadvocacy.org/resource/being-a-player-a-guide-to-the-irs-lobbying-regulations-for-advocacy-charities/>

Your organization will need to ensure that you are keeping track of your lobbying staff time and your expenses in a way that works for both your IRS reporting, and for any required state or local reporting, since the information required in each regime will be different.

Note that there is also a federal law called the Lobbying Disclosure Act that requires some organizations to register and report their federal level lobbying activities. Organizations that have only occasional contacts at the federal level (having occasional meetings with members or staff or sending occasional letters to Congress) will not need to register under the LDA. The thresholds are designed to require only those organizations with sustained lobbying activities and expenses to file. For more information see: https://bolderadvocacy.org/wp-content/uploads/2018/06/Understanding_the_Lobbying_Disclosure_Act.pdf

Q: Does supporting or opposing a ballot measure count as lobbying?

Most ballot measures in Minnesota must be qualified for placement on the ballot by the legislature or a local city council or similar legislative body. Advocating for or against placing a measure on the ballot is regulated as lobbying.

Once the measure has been placed on the ballot, supporting or opposing a Minnesota ballot measure is not regulated as a lobbying activity under Minnesota law (even though the IRS does count it as a lobbying activity). Instead, Minnesota regulates activity to support or oppose a ballot measure under the state's campaign finance laws. Nonprofit organizations considering working on ballot measures in Minnesota (either working to get a measure on the ballot or supporting or opposing an existing measure) should seek advice on how to comply with any applicable state or local campaign finance reporting requirements.

Q: If we are required to register with the state, how does the process work?

Any individual staff members that your nonprofit pays to lobby (under the state definition of lobbying) enough to trigger individual registration (over \$3,000 of prorated compensation for lobbying communication work in a calendar year) must register as a lobbyist.

Your staff must register within five days after meeting the trigger criteria. Your organization does not need to register, but is responsible for ensuring that your staff register and report. Failure to register as a lobbyist within the 5-day time limit can be costly! There are late fees (\$25 per day) and the potential for incurring an additional penalty of up to \$1,000.

There is no fee to register. Registration is done by mail, fax, or email. Note that there is currently no online registration available in Minnesota. The registration form can be found on the Board's website at <https://cfb.mn.gov/filer-resources/complete-a-filing/lobbying-filings/lobbyist-registration/>.

- All information on the form will be made public, so your staff should use their work contact information as opposed to their personal addresses and phone numbers.
- For individual staff who are registering as lobbyists and who only work for your organization, staff should list your organization as both their employer, and as the "association" that they represent.
- It generally makes sense to complete the "Lobbyist reporting status" and "Designated lobbyist status" section of the registration form as follows:
 - **If only one person on your staff has triggered individual lobbyist registration:** Check the first box "I will be reporting my lobbying disbursements directly to the

- Board” in the Lobbyist reporting status section, and check the box for also being the “designated lobbyist” that will report in the Designated lobbyist section.
- **If multiple staff have triggered individual lobbyist registration:** Have your lead lobbyist check the third box in the Lobbyist reporting status section and list all the other lobbyists as falling under their report, and check the box for also being the “designated lobbyist” that will report in the “Designated lobbyist” section. The other lobbyists should authorize the lead lobbyist by using the second box in the “Lobbyist reporting status” section, and then not check the designated lobbyist box.
 - All lobbyists registering will need to fill out the subjects of the lobbying and the officers and directors’ section, and your organization should ensure that this information is reported correctly, and only non-personal contact information is given for your organization’s officers and directors (i.e., list their contact information as care of your organization). Note that the first name reported as an “officer” on the form will be the only person who will receive the username and password to log into the system to file the annual “principal” report for your organization. For this reason, you should make sure that the right person is listed first on the form (even if your organization might not view them as an “officer” of the organization), and that the contact information used is a contact where the username and password will be seen when it comes in.

A separate registration is required for each organization (“principal”) that the lobbyist represents, but if your lobbyists are only working for your organization this will not be applicable.

Registration is permanent until terminated by the lobbyist. A lobbyist may terminate registration at any time by filing a termination statement with the Board.

Q: When are periodic lobbying reports due?

Your lobbying staff: At least one of your lobbyist staff must file two reports with the Board every year, even if there are no lobbying expenditures during the reporting period. The lobbyist reports are due:

- January 15 for the period of June 1 through December 31
- June 15 for the period of January 1 through May 31

Your organization: must file one report by March 15 for the period of the previous calendar year (January 1 through December 31), so long as you have any registered lobbyists, or your organization spends more than \$50,000 a year in lobbying expenses.

Q: What information do the periodic lobbying reports include?

Twice-annual lobbyist reporting: Generally, the twice-annual lobbyist reports include all organizational expenses related to your Minnesota lobbying work, including the prorated salaries of any staff time spent on lobbying by individuals supporting the registered lobbyists (but not including the prorated compensation for the registered lobbyists themselves, which only gets reported on your annual organization report).

Unlike in some other states, the expenses that need to be tracked in Minnesota do include your internal organizational expenses, and these twice-annual staff lobbyist reports are quite detailed.

As described below, **Schedule A** of the twice-annual lobbyist report requires you to categorize the amounts you have spent in ten different expense categories (if they are applicable), and also to separate out in each category the expenses that were for legislative, administrative, or metropolitan governmental unit actions. You will need to have good staff time tracking and expense tracking systems in place in order to report these numbers accurately!

Schedule B of the twice-annual lobbyist report require you to list all gifts to public officials. Due to gift ban regulations this section should generally have nothing to report,

and you should check with counsel if you believe you may have a gift to public officials to disclose.

Schedule C of these reports also require you to list the name and address of any of your donors that gave you more than \$500 specifically earmarked for lobbying purposes. In practice, donors do not usually earmark funds for lobbying. In fact, many grant contracts will specifically state that the funds are **not** earmarked for lobbying. You should carefully examine your grant contracts and all other grant or gift documentation to determine if any donor disclosure is required.

As noted above, if there are multiple lobbyists working for your organization, one of them should be designated the “reporting lobbyist” who may then file on behalf of all of your other lobbyists.

Reporting for lobbyists cannot be done online. Report templates can be downloaded from the Board at <https://cfb.mn.gov/reports/#/lobbyist-reports/> and then emailed or faxed to the Board.

Annual organizational reporting: Your annual organizational report (called the “Annual Report of the Lobbyist Principal”) generally requires you to submit only two numbers: the amount spent to influence administrative action by the Minnesota Public Utilities Commission (which most nonprofits will report as zero) and the aggregate amount spent on all other lobbying activities, rounded to the nearest \$20,000.

In this case, your lobbying expenses include all of your organizational lobbying expenses that were already reported on the twice-annual lobbyist reports, plus the prorated compensation for the registered lobbyists. If the system seems a little duplicative, that is because it was set up with outside lobbying firm lobbyists in mind, but the rules do apply to your in-house staff doing lobbying activities as well.

Failure to file a report – for both your staff lobbyists and for your organization – can be costly! There are late fees (\$25 per day) that accrue without notice as soon as the report is late and the potential for incurring an additional penalty of up to \$1,000.

Both your lobbyists and your organization are required to keep detailed records and receipts to substantiate any lobbying reports for four years from the date of filing.

Reporting for organizations (“principals”) can be done online at https://cfb.mn.gov/reports/#/principal_reporting/.

Q: What is considered a reportable “expenditure”?

Lobbyist expenditures that must be reported on **Schedule A** of the twice-annual lobbyist reports are the expenses related to your state and local lobbying activities (other than your registered lobbyist compensation). It’s a little confusing, but the prorated compensation expenses of the registered lobbyists are reported instead on your annual organizational report. You should **not** include in these reports any expenses that are related to any of your federal lobbying activities, if you have them.

The ten categories of lobbying expenditures that must be reported on the twice-annual lobbyist reports are outlined below. Remember that you must separate out expenses for each of these ten categories between your legislative, executive branch, and local municipal unit work. This is not a small operational task, but if you set up your tracking systems correctly it’s doable!

- **Preparation and distribution of lobbying materials** – includes the cost of research and writing, preparation, publication, and distribution of reports, newsletters and other publications for lobbying, and prorated associated office expenses and compensation (not including registered lobbyist compensation). Example: The cost of a state bill tracking subscription, or the prorated compensation paid to a staff person (who is not one of your registered lobbyists) that helped you draft a printed lobbying piece.
- **Media advertising** – includes the cost of media space or time used for lobbying activities (including paid digital advertising). Example: paid Facebook ads, to the extent

FAQS

they are considered lobbying communications under the state regulations. The cost of preparation of media materials is included in the “preparation and distribution of lobbying materials” category.

- **Telephone and communications** – includes costs for phone, e-mail, text, fax, or other communications systems. Unless there are separate, itemized charges for these items specifically relating to lobbying activities, these costs can be included in the “other” category as overhead.
- **Postage and distribution** – includes postage and other distribution costs related to lobbying.
- **Fees and allowances** – includes fees for consulting, surveys, polls, legal counsel, or other services, as well as expenses associated with those services (not including registered lobbyist compensation) to the extent that they are directly connected to your lobbying activities. Example: the cost of a poll used to influence government action.
- **Entertainment** – includes costs of all entertainment associated with any situation where lobbying activities take place, not just direct communications with public officials. Example: costs of a DJ at grassroots lobbying event your organization put on.
- **Food and beverages** – includes costs of all food and beverages associated with any situation where lobbying activities take place, not just direct communications with public officials. Example: the cost of the boxed lunches you provide your volunteers for your Lobby Day.
- **Travel and lodging** – includes costs of all travel and lodging associated with any lobbying activity, **excluding** the costs of the registered lobbyist’s own travel to accomplish the lobbying activity. Example: the cost of the bus you hired to take your volunteers to Lobby Day.
- **Support staff administrative costs and salary** – includes associated administrative costs and salary of individuals who provide support to lobbyists, prorated for the lobbying-specific work. Example: the prorated staff time of your office manager (who is not a registered lobbyist), for arranging travel for your Lobby Day event.
- **All other lobbying expenditures** - includes general administration and overhead and any other lobbyist expenditures not reported in other categories. Generally, any reasonable method of calculating other lobbying-related overhead is going to be acceptable. Example: some portion of your office rent, prorated to account for the proportion of your organization’s time (or money) that is spent on state and local lobbying-related activities. You would not count here overhead relating to federal lobbying activities.

Gift ban: Note that once your organization is lobbying, you cannot give gifts to officials (with a very few exceptions). The gift prohibition is very inclusive. Even a cup of coffee and a doughnut is usually prohibited.

It is also important to note that regulations relating to lobbying expenditures almost always intersect in complicated ways with state and local ethics and “gift ban” laws. Those state and local rules often apply even if your organization has not triggered lobbyist registration, and may apply to a broader range of officials. You should be certain that you understand the intricacies of both sets of rules before giving any gifts to, or paying expenses for, any public officials at the state or local level.

For more details on the gift ban rules, you can refer to the Minnesota Lobbying Handbook:

https://cfb.mn.gov/pdf/publications/handbooks/lobbyist_handbook.pdf?t=1610206780.

Q: Do our organization’s donors need to be disclosed on any lobbying reports?

Your staff lobbyist(s) may need to report any donor (name, address, and their employer if the donor is an individual) that contributes more than \$500 in a year to your

FAQS

organization that is specifically earmarked for lobbying. In many cases, donors do not earmark funds for lobbying. In fact, many grant contracts will specifically state that the funds are **not** earmarked for lobbying. You should carefully examine your grant contracts and all other grant or gift documentation to determine if any donor disclosure is required.

Q: How are our lobbyists required to identify themselves while lobbying?

There are no special requirements to wear badges while lobbying, but if you are meeting a public official for the first time it is best practice to identify yourself and your organization. It is also common practice for public officials and members of the advocacy community to check the public lobbyist records for more information about your lobbyist staff. You should confirm that your public-facing records present your organization correctly.

Q: Are there any other restrictions on lobbyists that we should be aware of?

Contingent fee payments to lobbyists are prohibited in Minnesota. Lobbyists' compensation may not be contingent upon the outcome of the legislation or executive agency decision they are advocating for or against.

Lobbyists may not make campaign contributions to legislative or state-wide candidates, or certain party committees or party organizational units during the regular legislative session, even in their own personal capacity.

During periods when registered lobbyists are allowed to make campaign contributions in their own personal capacity, they are required to include their lobbyist registration number in their contribution disclosure, since the campaign or organization receiving a contribution from a registered lobbyist will need to specifically report it as such, even if given in the lobbyists' personal capacity.





It is important to note that even where a member of your staff who is a lobbyist may be allowed to make personal campaign contributions to elected officials (outside of the legislative session), your organization may be prohibited from doing so. If your nonprofit is a 501(c)(3) organization, then federal tax law prohibits you from making any political contributions to federal, state, and local candidates!

Case Study STUDENTS VOTE NOW

Students Vote Now is a hypothetical small 501(c)(3) advocacy organization considering being vocal about Bill 101 currently pending in the Minnesota House of Representatives

STUDENTS VOTE NOW IS CONSIDERING:

- Reaching out to its student constituents, via direct physical mailings, e-mails, and volunteer phone banking, in order to get the students to call their state house representative about the bill.
- Doing an in-person Lobby Day at the state capital about Bill 101 to meet with legislators, or alternatively arranging a virtual Zoom lobby event. The Lobby Day activity might potentially include renting a bus, buying T-shirts for the volunteer participants, and handing out some small swag type items from the organization to the legislators, or if done by Zoom, the purchase of an upgraded Zoom account.
- Testifying before a committee of the state House of Representatives regarding the student perspective on Bill 101.
- Having an employee engage with the Mayor of Minneapolis about a similar, but separate, local ordinance being considered.

ACTIVITY	LOBBYIST REGISTRATION/REPORTING REQUIREMENTS
 <p>Student Engagement</p>	<p>The Student Engagement activities are grassroots lobbying, which is regulated in Minnesota. However, staff members may not need to register as lobbyists if no member of Students Vote Now's staff spends more time on this campaign than would result in prorated compensation of \$3,000 (together with the other proposed activities). Volunteers do not have to register as lobbyists unless they spend more than \$250 of their own money that is not reimbursed on lobbying per year (traveling expenses are disregarded).</p> <p>If Students Vote Now spends \$50,000 combined on all of its lobbying expenses for the year (or pays a registered lobbyist more than \$500 for the year), then the organization itself will need to file a very simple annual "principal report." Students Vote Now is not required to register separately as an organization.</p>
 <p>Lobby Day</p>	<p>Lobby Day involves direct communication with legislators for the purpose of influencing legislation and is regulated as lobbying. However, staff members may not need to register as lobbyists if no member of Students Vote Now's staff spends more time on this campaign, together with the other proposed activities, than would result in prorated compensation of at least \$3,000.</p> <p>The organizational expenses for the Lobby Day are weighed together with the expenses of the other activities to determine if cumulatively they exceed \$50,000.</p>
 <p>Committee Testimony</p>	<p>Committee testimony is considered lobbying unless the committee has requested and paid for testimony from Students Vote Now. If the committee has not made such a request, the same rules apply here as for the Student Engagement and Lobby Day activities.</p>
 <p>Mayor</p>	<p>Lobbying directed at the Mayor of a metropolitan governmental unit (Minneapolis) is covered under the Minnesota state lobbying law. Once again, the same rules for the above activities apply in this situation.</p>
<p>Bottom Line</p>	<p>All of the activities above will require lobbyist registration if Students Vote Now pays anyone more than \$3,000 for lobbying in a year, combined for all of the lobbying activities described above. If Students Vote Now does not have the systems in place to handle the detailed reporting required for registered lobbyists, it could choose to do only the activities that could be accomplished by staff being paid less than the trigger amount or using unpaid volunteers (perhaps a member of their Board of Directors or students). Students Vote Now itself may have to report its lobbying expenditures on these activities if they cumulatively amount to \$50,000 or more for the year, even if no staff involved is required to register as a lobbyist, but the organizational reporting is simpler, and does not require the detailed categorization of expenses.</p>

ADDITIONAL RESOURCES

BOLDER ADVOCACY'S TECHNICAL HOTLINE:

Bolder Advocacy's free Technical Hotline team is always happy to help nonprofits and advocacy attorneys with more specific questions. You can contact our team of experts by emailing us at advocacy@afj.org, or calling us during standard business hours at 866-NP-LOBBY (866-675-6229).

BOLDER ADVOCACY'S MORE DETAILED STATE LAW RESOURCES:

- See our *Minnesota Lobbying Disclosure Guide* for more details on the actual text of the Minnesota lobbying statute, and any related advisory opinions.
<https://bolderadvocacy.org/resource/minnesota-lobbying-disclosure/>
- Also see our *Minnesota Campaign Finance and Ballot Measure Guide* for rules related to state ballot measure advocacy, which Minnesota regulates as a campaign finance activity, unlike the IRS which regulates such activities as direct legislative lobbying.
<https://bolderadvocacy.org/resource/minnesota-campaign-finance-and-ballot-measure-guide/>
- Our *Lobbying or Not?* one-pager gives some additional examples on what is and is not considered lobbying activity in Minnesota. <https://bolderadvocacy.org/resource/minnesota-lobbying-or-not/>

MINNESOTA STATE RESOURCES:

- **Minnesota Campaign Finance and Public Disclosure Board**
The Board is responsible for administration of statutes governing lobbyists and their principals. The Board's website can be found at <https://cfb.mn.gov/>.
- **Full Text of Minnesota Lobbying Statutes**
The full text of the Minnesota state lobbying statute can be found at <https://www.revisor.mn.gov/statutes/cite/10A>.
- **Minnesota Lobbying Handbook**
The Board puts out the Lobbying Handbook to help lobbyists comply with the registration and reporting requirements of the law:
https://cfb.mn.gov/pdf/publications/handbooks/lobbyist_handbook.pdf?t=1610206780

Additional Questions

Other questions about lobbyist registration and reporting can be directed to a representative at the Board at: 651-296-5148 or by email: cf.board@state.mn.us.

BOLDER ADVOCACY'S FEDERAL LAW RESOURCES:

While state and local laws regulate which lobbying activities require registration and reporting, the IRS also regulates how much lobbying a 501(c)(3) tax-exempt organization is allowed to do, including at the state and local levels. The way the IRS counts lobbying will almost always be different than how state and local laws count it, and organizations are urged to review our federal law resources to ensure all IRS compliance obligations are being met. See our *Being a Player: A Guide to the IRS Lobbying Regulations for Advocacy Charities*. <https://bolderadvocacy.org/resource/being-a-player-a-guide-to-the-irs-lobbying-regulations-for-advocacy-charities/>



This work is licensed under a Creative Commons Attribution-Non Commercial-No Derivatives 4.0 International License.

The information contained in this fact sheet and any referenced links are being provided for informational purposes only and not as part of an attorney-client relationship. The information is not a substitute for expert legal, tax, or other professional advice tailored to your specific circumstances, and may not be relied upon for the purposes of avoiding any penalties that may be imposed under the Internal Revenue Code. Alliance for Justice publishes plain-language guides on nonprofit advocacy topics, offers educational workshops on the laws governing the advocacy of nonprofits, and provides technical assistance for nonprofits engaging in advocacy. For additional information, please feel free to contact Alliance for Justice.

This resource was prepared by The Democracy Capacity Project, a special project of NEO Philanthropy, Inc., with the assistance of Sarah Duniway and Wade Hauser of the law firm of Lathrop GPM, Saem Kim and the 2020 summer associate program at the law firm of Latham & Watkins, LLP, Paula Zampietro, Molly Zhu, and with thanks to the many, many advocates and activists who do this critical work every day.